IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE FIFTEENTH DAY OF FEBRUARY
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE G.CHANDRAIAH

–

WRIT PETITION No.18 of 2004

Between:

Vikash Dubey

..... PETITIONER

AND

The Tax Recovery Officer-2,

Vijayawada.

.....RESPONDENTS

ORDER: **(Per Hon'ble Sri Justice Bilal Nazki,)**

Heard learned Counsel for the parties.

This is a writ petition filed for quashing the proceedings of respondent in File No.2/Tro-2/03-04, dated 27-10-2003, declaring the settlement deed between the petitioner and his family, as void.

It has been stated at the Bar that the petitioner's father was an assessee, and he had filed returns from 1987-88 to 1996-97. Thereafter, family settlement proceedings were taken against petitioner's father under Section-143 (2) of the Income Tax Act, and a liability of Rs.1,05,78,401/- was raised. The Commissioner of Income Tax, by his order dated 10-06-2002, accepted the plea of the appellant to the extent of Rs.90 lakhs, fastening the liability of Rs.15 lakhs. But, the respondent without considering the same passed the order impugned. Against this order, an appeal has been filed before the Tribunal which is pending. If the petitioner succeeds in the appeal, the impugned order will have no force.

Therefore, after hearing the learned Counsel for the parties, we deem it appropriate to stay the operation of the impugned order, till the appeal is decided by the Tribunal. Since the appeal is pending from the year 2002, we direct the Appellate Tribunal to dispose of the appeal within a period of two months.

Writ petition is disposed of accordingly. While disposing of the writ petition, we have not gone into the merits of the case. No costs.

(Bilal Nazki, J)

15th February, 2006

(G.Chandraiah, J)

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